

SIKKIM



GOVERNMENT GAZETTE

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GOVERNMENT OF SIKKIM
LAW DEPARTMENT
GANGTOK

No.05/LD/P/12

Dated 28.08.2012

NOTIFICATION

The following Act passed by the Sikkim Legislative Assembly and having received the assent of the Governor on 29th day of June, 2012 is hereby published for general information:-

THE SIKKIM VALUE ADDED TAX (AMENDMENT) ACT, 2012

ACT NO. 05 OF 2012

AN

ACT

further to amend the Sikkim Value Added Tax Act, 2005

Be it enacted by the Legislature of Sikkim in the Sixty Third Year of the Republic of India as follows:-

**Short title, extent and
Commencement**

- 1** (1) This Act may be called the Sikkim Value Added Tax(Amendment) Act, 2012.
- (2) It extends to the whole of Sikkim.
- (3) It shall be deemed to have come into force on the 1st day of June, 2012

**Amendment of
Section 12**

- 2** In the Sikkim Value Added Tax Act, 2005, (hereinafter referred to as the said Act, after clause (e) of Section 12, the following Clause shall be inserted, namely:-

“(f) the goods specified in Schedule VI – 20 percent.”

**Amendment of
Section 21**

- 3** In the said Act, in Section 21, for the words and figure “Schedules II to V” wherever they occur, the words and figure “Schedules II to VI” shall be substituted.

***Amendment of
Schedule V***

- 4** In the said act, in Schedule V,
(1) Serial Number and the entries relating thereto shall be omitted.
(2) the existing Serial Number 165 shall be renumbered as Serial Number 164.

***Insertion of New
Schedule VI***

- 5** In the said Act, after Schedule V, the following Schedule shall be added namely :-

**"SCHEDULE VI"
(See Section 12 (f))**

The goods mentioned below are liable to Value Added Tax at the rate of 20 percent

Sl. No.	Description of goods
1	Tobacco and all its products including cigarettes and chewing tobacco, other than bidis and raw tobacco leaves

**R.K Purkayastha,SSJS
L.R-cum-Secretary,
Law Department.**